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IN THE UNITED STATES DISTRICT COURT  
DISTRICT OF ARIZONA

10 UNITED STATES OF AMERICA,                           } 2:08-mc-00040-PHX-JAT  
11    Petitioner,                                    }  
12    v.    }  
13    ALLIED WASTE INDUSTRIES,                           }  
14    INC., and SUBSIDIARIES,                            }  
15    Respondent.                                        }  
\_\_\_\_\_}

16   Upon the petition of the United States, the memorandum in support thereof, and the  
17   Declarations of Martha Goodrich and Jennifer D. Auchterlonie, including the exhibits  
18   attached thereto, it is hereby

19   ORDERED granting the government's Motion to Enforce IRS Summons (Doc. #1).

20   It is further Ordered that respondent, Allied Waste Industries, Inc., and Subsidiaries,  
21   appear before United States District Judge James A. Teilborg in that Judge's courtroom in  
22   the United States Courthouse, Sandra Day O'Connor Courthouse, 401 W. Washington Street,  
23   Phoenix, Arizona 85003 on Wednesday June 18, 2008 at 3:00 p.m., to show cause why  
24   respondent should not be compelled to obey the Internal Revenue Service summons issued  
25   to respondent in the matter of the examination of Allied Waste Industries, Inc. and  
26   Subsidiaries.

27   It is further ORDERED that:

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A copy of this Order, together with the petition, memorandum, declarations, and exhibits, shall be served in accordance with Rule 4 of the Federal Rules of Civil Procedure upon respondent within twenty-one (21) days of the date of this Order. Pursuant to Federal Rule of Civil Procedure 4(c)(2), the Court hereby appoints Revenue Agent Martha Goodrich or her designee to serve process in this case. Proof of service shall be filed with the Clerk within ten (10) days of service being accomplished.

It is further ORDERED that:

Because the file in this case reflects a *prima facie* showing that the examination is being conducted for a legitimate purpose, that the inquiries may be relevant to that purpose, that the information sought is not already within the Commissioner's possession, and that the administrative steps required by the Internal Revenue Code have been followed, United States v. Powell, 379 U.S. 48, 57-58 (1964), the burden of coming forward has shifted to respondent to oppose enforcement of the summons.

If respondent has any defense to present or opposition to the petition, such defense or opposition shall be made in writing and filed with the Clerk and copies served on counsel for the United States at least 14 days prior to the date set for the show cause hearing. The United States may file a reply memorandum to any opposition at least 5 days prior to the date set for the show cause hearing.

At the show cause hearing, the Court will consider only those issues brought into controversy by the responsive pleadings and supported by affidavit(s). Any uncontested allegation in the petition will be considered admitted.

DATED this 16th day of April, 2008.

  
James A. Teilborg  
United States District Judge